IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 7TH MARCH 2007 / 16TH PHALGUNA 1928

WP(C).No. 7634 of 2007(H)

PETITIONER:

SHRI.S.SANAL KUMAR,
ANCHUKALLUMMOODU, KOTTAPPURAM,
PARAVOOR, KOLLAM-691 001.

BY ADV. SRI.DALE P.KURIEN

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER,
CHATHANNOOR, KOLLAM.

2. INTELLIGENCE OFFICER,
COMMERCIAL TAXES, SQUAD NO.1,
KOLLAM.

3. THE DEPUTY COMMISSIONER OF COMMERCIAL
TAXES (INTELLIGENCE), TRIVANDRUM.

4. COMMISSIONER OF COMMERCIAL TAXES,
VIKAS BHAVAN, THIRUVANANTHAPURAM.

5. THE DISTRICT TREASURY OFFICER,
KOLLAM.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 7634 OF 2007-H

JUDGMENT

The petitioner challenges Ext.P10 notice issued to him. The allegation against the petitioner is that he is dealing in gold ornaments without taking registration for the same under the K.V.A.T. Act. The petitioner submits, he has furnished his reply to Ext.P10. According to him, the entire proceedings initiated against him are without jurisdiction and therefore, liable to be quashed.

2. I feel that Ext.P10 being only a notice, it is not proper for this Court to consider the validity of the stand of the competent authority taken in the said notice. If final orders are passed, the petitioner can work out his remedy. Before passing final order on Ext.P10, the objections and the materials produced by the petitioner shall be considered and he shall be given an opportunity of being heard, provided the final order has not been passed before the production of a copy of this judgment. Subject to that right, the writ petition is closed.

7th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/